

# Learning Outcome Based Curriculum (LOCF)

for

## B.Com. (Program)

Undergraduate Programme (CBCS)

w.e.f. Academic Session 2020-21



**Kazi Nazrul University**  
**Asansol, West Bengal**

## **Preamble**

The objective of any programme at a Higher Education Institution is to help youth develop their potential to the full by cultivating creative and humanistic values in them, and inspiring them to contribute positively towards the evolution of not merely the self but also the society at large. In order to make education comprehensive, inclusive and learning-based, the Kazi Nazrul University offers Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is intended to provide focused, outcome-based syllabi at the undergraduate level programmes with an agenda to structure the entire spectrum of teaching-learning experiences as much student-centric as possible. The LOCF has been adopted to make learning more choice-based for students thus enabling them to make informed choices about a plethora of compulsory and optional, discipline-centric as well as interdisciplinary courses offered. The proposed Under-Graduate Programmes will enhance students' intellectual competence, interpersonal skills, readiness to face the world and make them socially aware and responsible citizens. The LOCF lays special emphasis on imparting 21<sup>st</sup> century employability skills too.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished while studying. The programmes also state the attributes that it offers to cultivate at the graduation level related to students' well-being, emotional stability, creative and critical thinking, soft skills and leadership acumen-qualities that they will require in all their social interactions. In short, each programme prepares students for sustainability and life-long learning.

The new curriculum of B.Com.(Program) is aimed at enabling students to not only seek but also create knowledge, become industry-ready and achieve personal happiness while simultaneously contributing effectively to society. The LOCF curriculum takes into consideration the requirements of not only the present times but also the foreseeable future.

Kazi Nazrul University hopes the LOCF approach of the programme B.Com. (Program) will help students in making an informed decision regarding the goals that they wish to pursue in further education and life in general.

**LIST OF CONTENTS**

<b>S. No.</b>	<b>Content</b>	<b>Page No.</b>
	Preamble	3
1	Introduction to Programme	4
2	Learning Outcome-based Curriculum Framework in Programme B.Com. (Program) 2.1 Nature and Extent of the Programme in B.Com. (Program) 2.2 Aims of Bachelor Degree Programme in B.Com. (Program).	4
3	Graduate Attributes in B.Com. (Program)	4-6
4	Qualification Descriptors of Graduates B.Com. (Program)	6
5	Programme Learning Outcomes of B.Com. (Program)	6
6	Structure of B.Com. (Program) 6.1 Credit Distribution of B.Com. (Program) 6.2 Semester-wise Distribution of Courses	7 8
7	Courses for Programme B.Com. (Program) 7.1 Course Learning Objective 7.2 Course Learning Outcomes 7.3 Course Contents 7.4 Course Teaching-Learning Process 7.5 Assessment Methods	10-74

## **1. Introduction to Programme**

Commerce is visualized as a link between society and business. With the passage of time, the nature and purpose of interaction between both have undergone tremendous change. Information technology has remodeled the shape and design of business engendering the metamorphosis of its very nature as well as the matrix of societal functioning. Recognizing the implications of this change, the programme i.e., B.Com.(program) aims at building in students an understanding about functioning and premise of business world. In order to achieve this, the programme offers opportunity to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The programme enables the students to hone the required skills to become self-reliant. About teaching- learning processes, it is intended to have flexibility making it more student-centric.

## **2. Learning Outcome-based Curriculum Framework of Programme B.Com. (Program)**

### **2.1 Nature and Extent of the Programme in B.Com. (Program)**

Commerce as a subject involves the study of activities related to trade, business, exchange and allied areas like laws, governance and accounting in order to run business enterprises smoothly. The key areas of study within the discipline of commerce comprise: accounting, finance, human resource management, marketing, economics, use of IT etc. The depth of the courses would vary in accordance with the nature of topic in relation to their respective relevance and industry demand in the current scenario. Also, in order to enhance the options of employability, experiential and practical approach will be followed in respect of topics which demand hands-on exposure. Focus would be on helping the students simulate themselves in the actual working situations like analysing annual reports and balance sheets, working on live software etc.

### **2.2 Aims of Bachelor Degree Programme in B.Com.(Program)**

- To instill in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend, analyse and evaluate the current economic/business scenario of the country and the world at large.
- To develop in students the capability to transform theoretical and conceptual knowledge into practical problem-solving approach using critical thinking.
- To develop skills which would help them undertake research and innovations in commerce and would enhance their employability.

## **3. Graduate Attributes in B.Com.(Program)**

After completion of this program (under LOCF), the students will be able to acquire the following attributes, qualities and skills:

### **Disciplinary Knowledge**

The curriculum planning of B.Com.(Program) envisages the students demonstrating fundamental knowledge of the areas related to finance, accounting, human resource management, international business, corporate and business laws, taxation, marketing etc. The students will be made capable of evaluating diverse perspectives provided by the prism of these areas and a comprehensive picture of business situations, using modern ways and means of dealing with issues arising in the dynamic business world.

### **Communication Skills**

The teaching learning pedagogies used in the programme will make the students capable enough to deliver and communicate information pertaining to business effectively.

### **Problem Solving**

The programme involves acquainting the students with problem solving techniques by providing them with real life situations through case-studies. The students shall be able to develop better sense of problem solving after going through the courses.

### **Analytical Reasoning**

The courses offer opportunity for students to develop analytical reasoning through their active participation and involvement in teaching-learning process as envisioned in the student centric approach.

### **Cooperation/Team Work**

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world. They shall be able to gain insight into the need to balance the aspects of collaboration and competition for healthier delivery to society whose hallmark currently is fierce competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal welfare and sustenance in mind.

### **Research-related skills**

The courses make them understand the need of the current business world and make them capable to view different aspects and dimensions from global perspective. The courses are designed in such a way that the learners are encouraged to seek deeper understanding of issues and develop research abilities.

### **Moral and ethical awareness/reasoning**

The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.

### **Lifelong Learning**

The courses are formulated to develop a sense of attitude towards life-long learning as the world of business is constantly in a state of flux. The course content shall help students build on sustaining themselves and being relevant in all times through having such an attitude.

**Leadership readiness/qualities**

The programme shall be able to inculcate management skills like teamwork, cooperation, motivation and leadership etc. that help build the character of a future employee and facilitate him/her in inspiring others in an organisation. The courses would be able to make the students capable of handling present complexities and future challenges.

**Information/Digital Literacy**

The courses in this programme help the students acquire knowledge of computers and become digitally literate by learning basics of computers and computerised accounting, thus becoming self-reliant.

**4. Qualification Descriptors for Graduates B.Com.(Program)**

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic issues etc. The qualification descriptors for a B.Com.(Program) include:

- Use the fundamentals of the programme to comprehend the vitality of the business world and make useful interpretations.
- Use the knowledge of various procedures and identify the procedural anomalies which can make the difference in working of the organisation.
- Apply one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- Exhibit conversance with working on qualitative as well as quantitative data, along with working on different software in order to familiarise them with the interpretation of results and coming to sound conclusions through critical judgments.
- Demonstrate interdisciplinary knowledge in different fields like finance, accounting, human resources, economics, marketing, statistical methods, international business, legal framework existing in the country and its comparison with international standards etc.
- Demonstrate comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.

**5. Programme Learning Outcomes for in B.Com. (Program)**

B.Com (Program) offers a deep dive into various facets of commerce and business. The curriculum of this programme provides a carefully selected subject combination of Accounting, Management, Tax, Finance, Marketing and Law. The programme will be able to make the students blend theoretical concepts with practice, furthering students with a better skillset and a fresh perspective. This programme will be able to give insight to the students of the day to day commercial procedures for becoming good leaders and assets for an organization.

**6. Structure of B.Com. (Program)****1 Credit Distribution for B.Com. (Program)**

6.

<b>Details of Courses under Undergraduate Programme [B.Com. (Program)]</b>		
<b>Course</b>	<b>*Credits</b>	
	<b>Theory+ Practical</b>	<b>Theory+ Tutorial</b>
<b><u>I. Core Course (6 Credits)</u></b> <b>(12 Papers)</b> Two papers - English Two Papers – Hindi/MIL Four Papers- Discipline 1 Four Papers- Discipline 2	$12 \times 4 = 48$	$12 \times 5 = 60$
<b>Core Course Practical/ Tutorial*</b> <b>(12 Practicals)</b>	$12 \times 2 = 24$	$12 \times 1 = 12$
<b><u>II. Elective Course (6 Credits)</u></b> <b>(6 Papers)</b> Two papers - Discipline 1 specific Two papers - Discipline 2 specific Two Papers – Inter disciplinary) Two papers from each discipline of choice and two papers of interdisciplinary nature.	$6 \times 4 = 24$	$6 \times 5 = 30$
<b>Elective Course Practical/Tutorials*</b> <b>(6 Practical/Tutorials*)</b> Two papers - Discipline 1 specific Two papers - Discipline 2 specific Two Papers - Generic (Interdisciplinary) Two papers from each discipline of choice including papers of interdisciplinary nature.	$6 \times 2 = 12$	$6 \times 1 = 6$
<b><u>III. Ability Enhancement Courses</u></b>		
<b>1. Ability Enhancement Compulsory</b> <b>(2 Papers of 4 credits each )</b> <b>Environmental Science</b> <b>English Communication/ MIL</b>	$2 \times 4 = 8$	$2 \times 4 = 8$
<b>2. Ability Enhancement Elective</b> <b>(skill based)</b> <b>(4 papers of 4 credits each)</b>	$4 \times 4 = 16$	$4 \times 4 = 16$
	<b>Total Credit = 132</b>	<b>Total Credit = 132</b>
<b>*wherever there is a practical there will be no tutorial and vice- versa</b>		

## 6.2 Semester-wise Distribution of Courses

### Semesters

Semester	Course Name	Course Type	Course Code	
I	Financial Accounting	C	BCOMPC101	
	Business Organisation and Management		BCOMPC102	
	MIL-I		See Pool	
	Bengali			MILCB101
	English			MILCE101
	Hindi	MILCH101		
Urdu	MILCU101			
	Environmental Studies	AE	AEE101	
II	Business Law	C	BCOMPC201	
	Business Mathematics and Statistics		BCOMPC202	
	English-I		ENGLC201	
	English/MIL Communication (any one of the followings)	AE	See Pool	
	English Communication			AEEE201
	Bengali Communication			AEEB201
	Hindi Communication			AEEH201
Urdu Communication	AEEU201			
III	Company Law	C	BCOMPC301	
	Income Tax Law and Practice		BCOMPC302	
	MIL-II		See Pool	
	Bengali			MILCB301
	English			MILCE301
	Hindi	MILCH301		
	Urdu	MILCU301		
	Computer Application in Business	SE	BCOMPSE301	
IV	Corporate Accounting	C	BCOMPC401	
	Indirect Tax Laws and Practice		BCOMPC402	
	English-II		ENGLC401	
	E-Commerce	SE	BCOMPSE401	
V	Discipline Specific Elective -Select any two courses from the same group (A or B or C) for specific specialisation	DSE	As selected	
	DSE -1			
	DSE -2	GE	BCOMPGE501	
	Principles of Micro Economics			
	Entrepreneurship Development			SE

Discipline Specific Elective Course: B.Com (Program) Course offers three Specializations by offering



three kinds of Discipline Specific Elective Course viz., Accounting, Finance and Taxation. A student would be free to choose any two papers out of three papers in Semester V and any two papers out of three papers in Semester VI from any of the Discipline Specific Elective Courses offered. Once a specialization (DSE) is taken in the 5th Semester, the same is to be taken in 6th Semester. For example, if a student chooses Accounting in the 5th Semester, in 6th Semester he/she is to choose from Accounting also.

<b>Group-A (ACCOUNTING) [Any Two]</b>		<b>Group-B (FINANCE) [Any Two]</b>		<b>Group-C (TAXATION) [Any Two]</b>	
Management Accounting	BCOMPDSE501	Financial Market	BCOMPDSE504	Tax Planning and Management	BCOMPDSE507
Advanced Financial Accounting	BCOMPDSE502	Banking and Insurance	BCOMPDSE505	Tax Practice and Procedures	BCOMPDSE508
Cost Accounting	BCOMPDSE503	Financial Management	BCOMPDSE506	Income Tax Return Filing	BCOMPDSE509

<b>VI</b>	Discipline Specific Elective -Select any two courses from the same group (A or B or C) for specific specialisation continuing from Semester V/as opted in semester V	DSE	As selected
	DSE -3		
	DSE -4		
	Indian Economy	GE	BCOMPGE601
Personal Selling and Salesmanship	SE	BCOMPSE601	

<b>Group-A (ACCOUNTING) [Any Two]</b>		<b>Group-B (FINANCE) [Any Two]</b>		<b>Group-C (TAXATION) [Any Two]</b>	
Advanced Cost Accounting	BCOMPDSE601	Financial Services	BCOMPDSE604	Assessment of Corporate Bodies	BCOMPDSE607
Auditing	BCOMPDSE602	Investment Analysis	BCOMPDSE605	Tax Authority and Jurisdiction	BCOMPDSE608
Computerized Accounting	BCOMPDSE603	Capital Market Operations	BCOMPDSE606	Goods and Services Tax Return Filing	BCOMPDSE609

**B.Com. (Program): Semester-I****Course Name: FINANCIAL ACCOUNTING****Course Code: BCOMPC101****Course Type-Theory (5-1-0)****Duration: 2 Hrs.****Marks: 50(10+40)****Credits: 6****Course Objective**

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the theoretical framework of accounting.

CO2: learn the accounting system of Consignment Business.

CO3: learn accounting for hire purchase transactions and installment payment system.

CO4: understand the concept of Sectional and Self Balancing Ledgers.

CO5: understand the system of accounting for dissolution of a partnership firm in details.

**Course Contents****Unit-1: Introduction**

Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital 1, Revenue Expenditure and Deferred Revenue Expenditure. Preparation of Financial Statements of a profit-making sole proprietorship trading firm with additional information, Preparation of Financial Statements of a not for profit organization.

**Unit-II: Accounting for Consignment**

Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission: Del credere commission - use of Consignment Debtors A/C. Recording in the books of Consignee.

**Unit-III: Hire Purchase and Installment Payment System**

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, Profit Computation under Stock & Debtors System, Installment Payment System.

**Unit IV: Sectional and Self Balancing Ledgers**

Concept of Sectional Balancing, preparation of control accounts. Self-Balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.

**Unit-V: Accounting for Partnership Firm**

Partnership accounts: Accounting for Dissolution of Partnership Firm, Dissolution of Partnership Firm including Insolvency of partners, Garner Vs Murray Case Rules (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities.

**Suggested Readings:**

1. Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting , Taxmann
2. Kumar, Alok. Financial Accounting, Singhal Publication.
3. Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
4. Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
5. Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
6. Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
7. Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.

**Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program): Semester-I**

**Course Name: Business Organisation and Management**

**Course Code: BCOMPC102**

**Course Type-Theory (5-1-0)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objectives**

This course provides conceptual knowledge of Business Organisation and Management.

**Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the foundation of Indian Business.

CO2: explain and determine different types of Business Enterprises.

CO3: learn managing styles of Organization.

CO4: understand the concepts of Leadership, Motivation and Control.

CO5: learns different functional areas of Management.

**Course Contents**

**Unit 1: Foundation of Indian Business**

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. Concept of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibilities of Business, Emerging opportunities in business; Franchising, Outsourcing, and E-commerce (concept only).

**Unit II: Business Enterprises**

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. Concept of International Business and Multinational Corporation.

**Unit III: Management and Organization**

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams.

**Unit IV: Leadership, Motivation and Control**

Leadership- Concept and Styles; Trait and Situational Theory of Leadership. Motivation- Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication- Process and Barriers; Control-Concept and Process.

**Unit V: Functional Areas of Management**

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices, Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

### **Suggested Readings:**

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.
7. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books
8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.

### **Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

### **Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program): Semester-II****Course Name: Business Laws****Course Code: BCOMPC201****Course Type-Theory (5-1-0)****Duration: 2 Hrs.****Marks: 50(10+40)****Credits: 6****Course Objective**

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.

CO3: understand the legitimate rights and obligations under The Sale of Goods Act

CO4: apply their skills to initiate entrepreneurial ventures as LLP

CO5: understand the fundamentals of Internet based activities under the Information and Technology Act.

**Course Contents****Unit I: The Indian Contract Act, 1872**

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies. Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge Contract of Agency

**Unit II: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

**Unit III: Partnership Act**

(a) **Partnership Act 1932**-Salient Features of partnership, Essential Elements, Test of Partnership, Minor Position in Partnership, Implied Authority of a Partner, Liability of third parties, Registration of partnership, Consequences of non-registration, Dissolution of firm, consequences of dissolution,

(b) **The Limited Liability Partnership Act, 2008** -Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name, Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP, Conversion into LLP, Winding up and dissolution of LLP.

**Unit IV: Consumer Protection Act, 2019**

- a) Short title, extent, commencement, and objectives of the Consumers Protection Act, 2019
- b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Consumer Rights, Defect, Deficiency, Unfair trade practices
- c) Consumer Protection Council (Central, State and District – their constitutions and objectives)
- d) Consumer Dispute Redressal Commission: Composition and jurisdiction of District Commission, State Commission and National Commission

**Unit V: The Information Technology Act 2000**

Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.

**Suggested Readings:**

1. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “Elements of Business Law”. Sultan Chand & Sons Pvt. Ltd.
2. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and Problems. Sage Publication.
3. Jagota R. (2019). Business Laws. MKM Publishers Scholar Tech Press.
4. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
5. Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
6. Tulsian P.C. (2018). Business Law. New Delhi, Tata McGraw Hill.

Note: Latest edition of readings may be used

**Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

**Assessment Methods**

The assessment method of this course is properly aligned with teaching learning processes and anticipated learning outcomes.

**Internal Assessment (10 Marks):** It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**External Assessment (40 Marks):** End Semester Written Examination. Duration of Examination: 2 hours

**B.Com. (Program): Semester-II**  
**Course Name: Business Mathematics and Statistics**  
**Course Code: BCOMPC202**  
**Course Type-Theory (5-1-0)**

**Duration: 2 Hrs.****Marks: 50(10+40)****Credits: 6****Course Objective**

The objective of this course is to familiarize the students with the basic mathematical and statistical tools with special emphasis on applications to business and economic situations.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
- CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
- CO3: acquire competence to use computer for mathematical computations, especially with Big data.
- CO4: obtain critical thinking and problem-solving aptitude.
- CO5: evaluate the role played by mathematics in the world of business and economy.

**Course Contents****Unit I:****(a) Basic Mathematics of Finance**

Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

**(b) Matrices Definition of a matrix.** Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems

**Unit II: Differential Calculus**

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms.

**Unit III: Uni-variate Analysis**

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

**Unit IV: Bi-variate Analysis**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation, Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

**Unit V: Time-based Data:**



Index Numbers and Time-Series Analysis Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models;

### Suggested Readings:

- 1) Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- 2) Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
- 3) N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
- 4) J.K. Thukral, Mathematics for Business Studies, Mayur Publications
- 5) J. K. Singh, Business Mathematics, Himalaya Publishing House.
- 6) J. K. Sharma, Business Statistics, Pearson Education.
- 7) S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
- 8) S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.
- 9) Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.
- 10) M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.

### Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### Assessment Methods

The assessment method of this course is properly aligned with teaching learning processes and anticipated learning outcomes.

**Internal Assessment (10 Marks):** It includes oral and written tests, Class participation, Group Discussion, Presentation, Project Writing and Presentation, Assignment and Presentation and viva voce interviews.

**External Assessment (40 Marks):** End Semester Written Examination. Duration of Examination: 2 hours

**B.Com. (Program): Semester-III**  
**Course Name: Company Law**  
**Course Code: BCOMPC301**  
**Course Type-Theory (5-1-0)**

**Duration: 2 Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective:**

To impart knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996.

**Course Learning Outcomes:**

After completing the course, the student shall be able to:

CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules thereunder.

CO2: follow the basic legal documents and their usage essential for operations and management of company.

CO3: enable the students to synthesis company processes, meetings and decisions.

CO4: equip the students with framework of dividend distribution and role of auditors in a company.

CO5: comprehend and evaluate working of depositories and their functions in stock markets.

**Course Contents:**

**Unit I: Introduction**

Meaning and characteristics of a company; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

**Unit II: Documents and shares**

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback;

**Unit III: Management and Meetings**

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

**Unit IV: Dividends and Winding up**

Provisions relating to payment of Dividend; Winding Up: Concept and Modes of Winding Up;

Provisions of winding up under Insolvency and Bankruptcy Code 2016.

### Unit V: The Depositories Act 1996

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

#### Suggested Readings:

1. Bhushan, Bharat, Kapoor, N. D., Abbi Rajni, "Elements of Company Law", Sultan Chand & Sons. Pvt. Ltd.
2. Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.
3. Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
4. Kumar, A., (2019)Corporate Laws, Taxmann Pvt Ltd
5. Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
6. The Depositories Act,1996.BareAct.
7. Gowar, LCB. (1969). *Principles of Modern company Law*, Stevens & Sons, London.
8. Hanningan, Brenda.(2018). *Company Law*, Oxford University Press,U.K.
9. Ramaiya.(2015). *A Guide to Companies Act. Nagpur. Wadhwa Book Company.*

#### Teaching Learning Process:

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

#### Assessment Methods

The assessment method of this course is properly aligned with teaching learning processes and anticipated learning outcomes.

**Internal Assessment (10 Marks):** It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**External Assessment (40 Marks):** End Semester Written Examination. Duration of Examination: 2 hours

**B.Com. (Program): Semester-III**  
**Course Name: Income Tax Law and Practice**  
**Course Code: BCOMPC302**  
**Course Type-Theory (5-1-0)**

**Duration: 2Hrs.****Marks: 50(10+40)****Credits: 6****Course Objective**

This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.
- CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
- CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
- CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
- CO5: develop the ability to file online returns of income.

**Course Contents****Unit 1: Basic concepts**

Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN)  
*Residential status*: Scope of total income on the basis of residential status; Exempted income under section 10.

**Unit 2: Computation of Income under different heads-1**

Income from Salaries; Income from House Property

**Unit 3: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

**Unit 4: Computation of Total Income and Tax Liability**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of

total income of individuals; Tax liability of an individual.

### Unit 5: Preparation of Return of Income

Filing of returns: Manually, on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for salaried employee.

#### Suggested Readings:

1. Ahuja, Girish and Gupta Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
2. Singhanian, Vinod K. and Singhanian Monica. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

#### Additional Resources

Software

1. Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

#### Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

#### Assessment Methods

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program): Semester-III**  
**Course Name: Computer Applications in Business**  
**Course Code: BCOMPSE301**  
**Course Type-Practical (0-0-8)**

**Duration: 2Hrs.****Marks: 50(30+20)****Credits: 6****Course Objective**

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.

CO2: handle document creation for communication.

CO3: acquire skills to create and make good presentations

CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making

CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

**Course Contents****Unit1: Data Processing, Networking and Recent trends in computing**

**Computing:** Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business.

**Computer Networks:** Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

**Basic Internet Terminology:** I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

**Unit II: Word Processing (Practical)**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes.

Creating Business Documents using the above facilities

### Unit III: Preparing Presentations (Practical)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

### Unit IV: Spreadsheet and its Business Applications (Practical)

(a) **Spreadsheet concepts**, managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges .

(b) **Spreadsheet functions**: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions

(c) **Working with Data**: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis Tool Pak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)

(d) **Creating business spreadsheet**: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis

**Unit-V Computerised Accounting Systems (ERP-Tally)**: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

### Suggested Readings:

1. Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
2. Jain Hem Chand and Tiwari H. N. (2019), *Computer Applications in Business*, Taxmann
3. Madan Sushila, *Computer Applications in Business*, Scholar Tech Press.
4. Mathur Shruti and Jain Pooja, *Computer Applications in Business*, Galgotia Publishing Company
5. Sharma S.K. and Bansal Mansi, *Computer Applications in Business*, Taxmann
6. Wayne Winston, *Data Analysis & Business Modeling*, PHI.

### Additional Sources:

- Simon Benninga, *Financial Modelling*, The MIT Press

Note: The latest editions of the books should be referred.

### Teaching Learning Process:

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

### Assessment Methods:

(a) Internal Assessment: 30 Marks

(b) External Assessment: 20 Marks (Experts from other colleges or University)

	Details	Marks	Examiner
Project Note Book	i. Lab Note Book: 05 Marks ii. Viva : 10 Marks iii. Experiment : 15 Marks	30 marks	Internal
Practical	i. Experiment : 15 Marks ii. Viva : 05 Marks	20 marks	External



**B.Com. (Program) Semester-IV**  
**Course Name: CORPORATE ACCOUNTING**  
**Course Code: BCOMPC401**  
**Course Type-Theory (5-1-0)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective:**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

**Course Learning Outcomes:**

After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures.

CO2: prepare financial statements of a company.

CO3: develop an understanding of valuation of share.

CO4: understand the accounting for amalgamation and liquidation of companies.

CO5: prepare consolidated balance sheet for Holding company.

**Course Contents:**

**UNIT I: Accounting for Share Capital and Debentures**

Issue of share- Book Building, Buyback of Shares(Concept) Underwriting of shares and debentures, ESOPs (Theory only) Issue of rights and Bonus shares, and Redemption of Preference shares, Redemption of debentures-different methods. (Relevant AS and IND-AS as applicable).

**UNIT II: Financial Statements of a Company**

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)  
(Relevant AS and IND-AS as applicable)

**Unit III: Valuation of Shares**

Valuation of Shares- Needs-different methods- Asset Approach, Earnings Approach, Dividend Yield, Fair Value Method

**UNIT IV: Amalgamation, Capital Reductions**

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction),

**UNIT V: Accounts of Holding Companies**

Meaning, Holding Company, Subsidiary Company, Features, Preparation of consolidated Balance Sheet of Holding Company and subsidiary company, (Excluding Cross and Chain Holding, Relevant AS and IND-AS as applicable)

**Suggested Readings:**

1. Goyal, Bhushan Kumar. *Corporate Accounting*. Taxman, New Delhi
2. Kumar, Alok. *Corporate Accounting*. Kitab Mahal
3. Monga, J. R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, *Concept Building Approach to Corporate Accounting*, Cengage
5. Sehgal Ashok & Sehgal Deepak. *Corporate Accounting*
6. Tulsian P. C. *Corporate Accounting*. S Chand & Co. New Delhi

Note: Latest edition of readings may be used

**Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com.(Programme) Semester-IV**  
**Course Name: Indirect Tax Laws and Practice**  
**Course Code: BCOMPC402**  
**Course Type-Theory (5-1-0)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

### **Course Objective**

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: connect with the genesis of goods and services tax (GST), interpret the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

### **Course Contents**

#### **Unit 1: Introduction**

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

#### **Unit II: Levy and collection of GST**

Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

#### **Unit III: Input Tax Credit**

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; TDS; TCS; Reverse Charge Mechanism; Job work.

#### **Unit IV: Procedures and Special Provisions under GST**

Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual

control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

### Unit V: Customs Law

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

### Suggested Readings:

1. Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
3. Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
4. Gupta, S.S. ,*GST- How to meet your obligations (April 2017)*, Taxmann Publications
5. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications,2017
6. Sahi, Shilpi. *Concept Building Approach to Goods & Service Tax, & Customs Laws*. Cengage
7. Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
8. Sisodia Pushpendra, *GST Law*, Bharat Law House.

### Additional Resources:

1. The Central Goods and Services Tax,2017
2. The Constitution (One hundred and First Amendment) Act,2016
3. The Goods and Services Tax (Compensation to States),2017
4. The Integrated Goods and Services Tax,2017
5. The Union Territory Goods and Services Tax,2017

### Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

### Assessment Methods

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-IV**  
**Course Name: E-COMMERCE**  
**Course Code: BCOMPSE401**  
**Course Type-Theory (5-1-0)**

**Duration: 2Hrs.****Marks: 50(10+40)****Credits: 4****Course Objective**

To enhance skills for effective and contemporary applications of E-commerce.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web. CO3: enhance the students' skills for designing and developing website.

CO4: identify the emerging modes of e-payment.

CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

**Course Contents****Unit I: Introduction to E- Commerce**

Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet- evolution and features; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing vs in house development of a website.

**Unit II: Online Business Transactions**

Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

**Unit III: Website Designing**

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

**Unit IV: E-payment System**

E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures-procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting. Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency).E- payments risks.

**Unit V: Security and Legal Aspects of E-commerce**

E-commerce security – meaning and issues. Security threats in the E-commerce environment-

security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients.

### Suggested Readings:

1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. *“Business on the Net: An Introduction to the whats and hows of E-commerce.”* Macmillan India Ltd.
2. Bajaj KK, Debjani Nag *“E-Commerce.”* Tata McGraw Hill Company” New Delhi
3. Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. *“An Introduction to HTML”* Dhanpat Rai & Co
4. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. *E- Business and E- commerce for Managers.* Pearson Education.
5. Diwan, Parag and Sharma, Sunil *“ Electronic commerce- A manager’s Guide to E-Business”*, Vanity Books International ,Delhi
6. Elias M. Awad *“Electronic Commerce from vision to fulfillment”* Third Edition PHI publications.
7. Kosiur, David, *“Understanding Electronic Commerce”* Prentice Hall of India Private Ltd., New Delhi.
8. Turban, E., et.al. *“Electronic commerce: A Managerial perspective”* Pearson Education Asia.
9. Whiteley, David, *“E-Commerce”* McGraw Hill, New York.

Note: Latest edition of the books should be used.

### Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

### Assessment Methods

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-V**  
**Course Name: MANAGEMENT ACCOUNTING**  
**Course Code: BCOMPDSE501**  
**Course Type-Theory (5-1-0)**  
**(For Accounting Specialization)**

**Duration: 2Hrs.****Marks: 50(10+40)****Credits: 6****Course Objective**

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.

CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.

CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

**Course Contents****Unit I: Introduction**

Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting, Role of Management Accountant, Essentials of success of Management Accountant.

**Unit II: Ratio Analysis**

Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios – Preparation of financial statements and statements of proprietors' fund from the given ratios.

**Unit III: Working Capital Management** – Objectives of Working Capital Management, Component of Working Capital, Types-Permanent, Temporary, Gross, Net, Positive, Negative Working Capital, Working Capital Cycle, Strategies in working Capital Management-Conservative Approach, Aggressive Approach, Matching Approach, Working Capital Ratios,- Determinants of working capital requirement – Estimating working capital requirement -Percentage of Sales Method-regression Analysis Method, Operating Cycle Method– Strategies of financing current assets.

**Unit IV: Cash Flow and Fund Flow analysis****(a) Cash Flow Statement-**

Revised Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7, Data required in preparation of a Cash flow Statement, Procedure in preparation of Cash flow Statement, Use and Limitations of Cash flow Statement, Cash flow Statement and Cash Budget.

**(b) Fund Flow Statement-**

Meaning of Fund, Benefits and drawbacks of Fund Flow Analysis, Identification of Fund, Sources of Fund, Application of fund, Changes in Working Capital Position, Fund Flow Statement

**Unit V: Budgeting and Budgetary Control**

Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets-Cash Budget, Sales Budget, Production Budget, Fixed and Flexible budgeting; Zero base budgeting; and Performance budgeting, Master Budget (Concept)

**Suggested Readings:**

1. Goel, Rajiv Kumar & Ishaan Goel. *Concept Building Approach to Management Accounting*.
2. Cengage.
3. Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
4. Singh, Surender. *Management Accounting*. PHI Learning Pvt. Limited, Delhi
5. Singh, S.K. and Gupta, L. "*Management Accounting*". A.K. Publications, New Delhi.
6. Jhamb, H. V. *Management Accounting*. Ane Books Pvt. Ltd, New Delhi
7. Khan, M. Y. and Jain, P.K. *Management Accounting*. Tata McGraw Hill Publishing Co., New Delhi

**Additional Resources:**

1. Arora, M.N. *Management Accounting*. Himalaya Publishing House, New Delhi
2. Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
3. Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
4. Usry, Milton E. and Lawrence H. Hammer. *Cost Accounting: Planning and Control*. South Western Publishing Co.

Note: Latest edition of text books may be used.

**Teaching Learning Process**

Class room lectures based on the theory concepts, case study, students presentation and participation is the recommended pedagogy.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours



**B.Com. (Program) Semester-V**  
**Course Name:** Advanced Financial Accounting  
**Course Code:** BCOMPDSE502  
**Course Type-Theory (5-1-0)**  
**(For Accounting Specialization)**

**Duration: 2Hrs.****Marks: 50(10+40)****Credits: 6****Course Objective**

The objective of this paper is to help students to acquire conceptual knowledge about the different areas of financial accounting and to impart skills for recording various kinds of business transactions related to the specified areas.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: develop understanding of basic concepts of Branch and departmental accounting and apply the techniques learnt for recording the transactions related to branches and departments of business organisations.

CO2: Understand the basic concept and purpose of Investment accounting and Maintain systematic records of Investments made. Students will also learn the process of maintaining accounts for voyages.

CO3: understand the concepts and need of having different accounting structure for local bodies and to apply the techniques of accounting in practical field .

CO4: understand and analyze the process of ascertaining insurance claims for loss of stock and loss of profit policies.

CO5: understand different concepts of accounting for royalties and to apply the accounting process in practical field. Students will also learn the accounting process for sale on approval system.

**Course Contents****Unit I: Accounting for Branches and Department**

(a)**Branch Accounting:** Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses Independent branch – concept of wholesale profit and basic idea of incorporation- Accounting for Foreign Branch

(b)**Departmental Accounting:** Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

**Unit II:**

(a) **Investment Accounts:** Maintenance of Investment Ledger-Preparation of Investment Account (transaction with brokerage STT cum & ex-interest), Valuation of Investment under FIFO and Average method, Investment Account for shares (with Right Issue, Bonus Shares and Sale of Right) relevant accounting standard

(b) **Voyages Accounting:** Specific Income, Expenditure, Calculation of Profits, Profit from Incomplete Voyage

**Unit III: Accounting for Local Bodies**

Theoretical Overview, Municipal Accounting, Gram Panchayat Accounting, Cash Book, Receipts & Payment Account, GPMS-Features, Benefits and Limitations,

**Unit IV: Insurance Claim**

(a) **Loss of stock:** Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.

(b) **Loss of profit:** Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim

**Unit V:**

(a) **Royalties Accounting:** Minimum Rent, Short Workings Recoverable, Royalties Receivables, Sub-Lease

b) **Accounting for Sale on Approval:** Limited Transaction, Moderate Transactions

**Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases, McGraw-Hill Education
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, Vol.-I. S. Chand & Co.
4. P.C. Tulsian, Financial Accounting, Pearson Education.
5. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.
6. Rajasekaran, Financial Accounting, Pearson
7. Mukherjee and Mukherjee, Financial Accounting I, Oxford
8. Amitabha Mukherjee, Mohammed Hanif, Financial Accounting I, McGraw Hill Education

**Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-V**  
**Course Name: Cost Accounting**  
**Course Code: BCOMPDSE503**  
**Course Type-Theory (5-1-0)**  
**(For Accounting Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

### Course Objective

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

### Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.

CO2: understand the accounting and control of material and labour cost.

CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads

CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits

### Course Contents

#### Unit I: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications-Direct, Indirect, Functional Classification, Notional and Imputed, Product and Period, Controllable and Uncontrollable, Explicit and Implicit, Sunk Cost and Pre-production Cost, research and Development Cost, Elements of cost and preparation of Cost sheet. Role of a cost accountant in an organisation.

#### Unit II: Elements of Cost: Material and Labour

(a) **Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, EOQ, Various levels of stocks, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification-Perpetual and Periodical System, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives, ABC Analysis, VED, JIT, Material Turnover Ratio,

(b) **Labour:** Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment, Time Rate, Piece Rate, and Incentive schemes- Halsey, Rowan, Taylor's differential piecewage, Group Bonus Plans-Priestman's, Ruckers's, Numm-Bush Plan, Profit Sharing, Requisites of Good Wages Incentive Plan.

**Unit III: Overheads**

Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption; Causes and treatment of Under- and over- absorption; Activity based costing (Concept Only). Machine Hour Rate,

**Unit IV: Methods of Costing**

(a) **Job Costing**-Features, Procedures, Advantages,

(b) **Batch Costing**-Features, Economic Batch Production

(c) **Contract Costing**-Features, Accounting Procedures, Profit on Incomplete Contracts-Surveyor's Certificate, Work-in-Progress, Costing of Running Contract, Bid Costing and Cost-Plus contract, including Escalation Clause and De-Escalation Clause, Nearest to Completion.

(d) **Process costing (excluding inter process profit and W-I-P Valuation)**-Features-Process Loss and Gains, Normal Loss, Abnormal Loss and Abnormal Gain,

**Unit V: Cost Accounting Systems**

Integral and non-integral systems, meaning, features, advantages of integral accounting system; Causes of difference in Cost profit and profits as per financial a/c, Reconciliation of cost accounting profits with financial profits.

**Suggested Readings:**

- 1) Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- 2) Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
- 3) Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- 4) Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/ New Delhi.

**Additional Resources:**

- 1) Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
- 2) Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
- 3) Jain, S.P., and Narang, K.L. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.

Note: Latest edition of text books may be used.

**Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-V**  
**Course Name: Financial Market**  
**Course Code: BCOMPDSE504**  
**Course Type-Theory (5-1-0)**  
**(For Finance Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the meaning and scope of financial markets as well as institutions in India.

CO2: understand the concepts of Money Market and Capital Market.

CO3: explain Commercial Banking and its Current developments.

CO4: explain concept of Non-Banking Financial Companies (NBFC's).

CO5: examine the Financial Services Industry.

**Course Contents**

**Unit-I: Introduction**

An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, Financial Sector Reforms since liberalization 1990-91.

**Unit-II: Capital Market-Equity**

Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets-Equity, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, Market Indices-NIFTY, SENSEX Composition. Role of Stock Exchanges in India. SEBI and Investor Protection.

**Unit-III: Capital Market -Bond**

Bond-Meaning- Corporate Bond -Government Bond -Features-Interest Rate and Bond Price-Primary and Secondary Bond Market-Economic forces determining bond price-Interest Rate and Currency Swaps-Current Status of Indian Bond Market-

**Unit-IV: Money Market**

Meaning -Features-Money Market Instruments-Discout Houses-Acceptance House- Call Loans: Concept, Advantages and Disadvantages; Treasury Bills: Concept, Features, Types, Merits and Demerits; Commercial Bills: Concept, Merits and Demerits; Commercial Papers: Concept, Features and Advantages; Certificate of deposits: Concept, Features and Advantages; Repo instruments.

**Unit-V: Other Financial Markets and Regulators**

(a) Mutual Fund Markets-Different Schemes, Return and Risk in Mutual Fund

(b) Insurance Market -LICI, Private Insurance Players in India

(c) Pension Market -National Pension scheme, Private Pension Plans

(d) Different Markets Regulators-SEBI, RBI, PFRDA, IRDA

**Suggested Readings:**

1. Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
2. Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.
3. Khan M.Y. and Jain, P.K *Financial Services*, Tata McGrawHill.

**Additional Resources:**

1. *Annual Reports of Major Financial Institutions in India*
2. Khan, M.Y., *Indian Financial System –Theory and Practice*, Vikas Publishing House.
3. Sharma, G.L., & Singh, Y.P., *Contemporary Issues in Finance and Taxation*, Academic Foundation, Delhi.

Note: The latest edition of text books may be used.

**Teaching Learning Process**

As the course is designed to enable the students to provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services, the teaching learning process will be based on lectures/seminars, and project work

**Assessment Methods**

**Internal Examination (10 Marks):**Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-V**  
**Course Name: Banking and Insurance**  
**Course Code: BCOMPDSE505**  
**Course Type-Theory (5-1-0)**  
**(For Finance Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

### **Course Objective**

To develop an understanding among students about identifying, analyzing and managing various types of risks. Besides the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the Concept of Risk, it's types, sources and measurements.

CO2: learn the concepts and principles of Insurance and its operations.

CO3: develop insights into e-banking and banking sector reform.

CO4: examine the Legal aspects of Insurance contract and Actuaries.

CO5: familiarize with the Regulatory Framework of Insurance.

### **Course Contents**

#### **Unit 1: Origin of Banking**

Definition, Types of deposits, Origin, Nationalization and growth of commercial banks in India. India's Approach to banking Sector Reforms, International security standards in banking, Global Financial Crisis and India's banking Sector.

#### **Unit II: Emergence of Foreign Banks**

Foreign banks in pre-independence and Post- independence India, Role of Foreign Banks, Advantages and Disadvantages of Foreign Bank

#### **Unit III: E-Banking Services and Banking Sector Reforms**

Internet Banking, Phone Banking, Mobile Banking, ATM's, Debit Card, Credit Cards - Banking sector reforms - Basle Norms, Migration to Basel II Norms, Balance Sheet of a Bank; special items, off balance sheet items. Capital Adequacy, Globalised Challenges in Banking Services, New Trends in Banking Services, Measurement of Service Quality, SERVQUAL

#### **Unit IV: Basic Concepts of Risk**

Concept of risk, Risk vs. Uncertainty, Types of risks, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution. Types of insurance: Life and Non-life insurance; Features, Need and Policies of insurance; Re- insurance and Co-insurance: Features, Objectives and Methods; Loss Assessment and Loss control, Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium.

**Unit V: Legal Aspects of Insurance Contract**

Regulatory Framework of Insurance: Role, Power and Functions of IRDA, IRDA Act 1999. Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.

**Suggested Readings:**

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
3. Saxena, G.S., *Legal Aspects of Banking Operations*, Sultan Chand and Sons
4. Gupta, P.K., *Insurance and Risk Management*, Himalaya Publishing House
5. Mishra, M.N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Black, K. and H.D. Skipper, *Life and Health Insurance*, Pearson Education
7. Vaughan, E.J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
8. Suri, Niti, *Banking and Financial Institution*, New Century Publications.

**Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours



**B.Com. (Program) Semester-V**  
**Course Name: Financial Management**  
**Course Code: BCOMPDSE506**  
**Course Type-Theory (5-1-0)**  
**(For Finance Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

The objective of this paper is to help students to acquire conceptual knowledge about different areas of financial management and to enable them to apply different techniques related to these areas.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: explain the nature and scope of financial management as well as time value of money and risk return trade off.

CO2: analyze capital budgeting process and capital budgeting techniques

CO3: estimate various capital structure theories and factors affecting capital structure decisions in a firm

CO4: critically examine various theories of dividend and factors affecting dividend policy

CO5: evaluate working capital requirement

**Course Contents**

**Unit I:**

**(a) Introduction:** Definition, Functions, Nature, scope and objective of Financial Management, Strategic Financial Management, Role of Finance Officer, Financial Environment, Sources of Finance, Portfolio Management, Tax Effects, Tax Shield

**(b) Objectives of a Firm:** Profit Maximization, Wealth Maximizations, Value Maximisation

**Unit II: Capital Budgeting**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Discounted Pay Back Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital Rationing (Definition only), Social Cost Benefit Analysis(Concept only)

**Unit III: Cost of Capital**

Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

**Unit IV: Dividend Decisions**

Classification of Dividends, Determinants of dividend Policy, Dividend Theory-Modigliani and Miller Model, Residual Theory of dividend, Cash and stock dividends; Dividend policies in practice

**Unit-V: Cash Management:** Reasons for Cash Surplus, Effect of Cash Deficits, Cash Cycle, Electronic Cash Management System, Virtual Banking, Float, Methods of Improving Liquidity, Cash Budget, Baumol's EOQ Model for Cash Management, Miller-Orr Cash Management Model

**Suggested Readings :**

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education .
3. Joy, O.M. Introduction to Financial Management. Mc Graw Hill Education.
4. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
5. Khan and Jain. Basic Financial Management, McGraw Hill Education
6. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
7. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company, Delhi.
8. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
9. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
10. Pandey, I.M. Financial Management. Vikas Publications.

Note: Latest Edition of Text Books may be used.

**Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-V**  
**Course Name: Tax Planning and Management**  
**Course Code: BCOMPDSE507**  
**Course Type-Theory (5-1-0)**  
**(For Taxation Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

The objective of this paper is to help students to acquire conceptual and practical knowledge about tax planning and its management

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: Understand basic concepts of tax planning, tax management, tax evasion and tax avoidance.

CO2: Understand the concepts of tax planning in respect of salary and house property .

CO3: understand the concepts of tax planning for a new business with reference to its location and to know about the related provisions for FTZ and SEZ .

CO4: understand the concepts of tax planning for a business with reference to its nature and to know about the relevant provisions for companies belonging to different sectors.

CO5: understand the concepts of tax planning and available tax concessions with reference to amalgamation, merger and demerger of companies and to know about implication of tax planning for decisions related to make or buy, owning or leasing, repairing and replacement of assets.

**Course Contents**

**Unit I :Introduction to Tax Planning and Tax Management**

Concept of Tax Planning, Objectives of Tax Planning, Importance of Tax Planning, factors to be considered for Tax Planning, Essential of Tax Planning, Tax Management and its important areas, Tax Evasion and Tax Avoidance, Difference Between Tax Planning and Tax Management, Difference Between Tax Planning and 'Tax Evasion' and Difference Between Tax Avoidance and Tax Evasion

**Unit II: Tax Planning for Specific Categories of Income for Individual**

Tax Planning in respect of Income from Salary and Tax Planning in respect of income from House Property.

**Unit III: Tax Planning With Reference to location of Business of a new Enterprise**

Relevance of Tax Provisions in deciding the Location of Business, Special Provisions in respect of Newly Established Undertakings in Free Trade Zone, Special Provisions in Respect of Newly Established Units in Special Economic Zone

**Unit IV: Tax Planning with Reference to Nature of Business**

Relevance of Tax Provisions in deciding the Nature of Business, Tax Provisions for Certain Types of Businesses-Infrastructure, Telecommunication and Power. Tax Provisions for Offshore Banking Units. Tax Holidays

**Unit V:**

**(a) Tax Planning with Reference to Business Restructuring:** Tax Planning for Amalgamation, Merger and Demerger of Companies, Tax concession and incentives for amalgamation and demergers

**(b) Tax Planning with Reference to Specific Management Decisions:** Tax related consideration for Make or Buy, Tax Planning in Respect of Owning or Leasing as Asset, Tax Planning in Relation to Repair and Replacement of an Asset and tax planning in respect of Shut Down or Continue

**Suggested Readings:**

- 1) V.K.Singhania and K. Singhania, *Direct Taxes*, Taxmann Publications
- 2) Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
- 3) V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
- 4) Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
- 5) Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata

**Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-V**  
**Course Name: Tax Practice and Procedures**  
**Course Code: BCOMPDSE508**  
**Course Type-Theory (5-1-0)**  
**(For Taxation Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

The objective of this paper is to help students to acquire conceptual and practical knowledge about filing of different returns, procedure of tax deduction, tax collection etc. and relevant provisions of related acts.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1.To know about PAN, different ITR forms, filing of returns and assessment procedures.

CO2: Understand the concepts of TDS, TCS, tax recovery and settlement process.

CO3: understand different aspects of GST returns and related payments, refunds and penalties.

CO4: understand the process of tax recovery and settlement under GST.

CO5: understand the concepts and procedures of customs duty.

**Course Contents**

**Unit I: Filing of Returns and Assessment under Income Tax:** Permanent Account Number; filing of Return; various types of return, Compulsory filing of return ITR Forms; signing authorities in ITR, E-verifications, Assessment-various types of assessment, regular assessment, summary assessment, re-assessment, income escaping assessment, Due dates of filing returns, rectification of mistakes.

**Unit II: (a) Tax Deduction and Tax Collection under Income Tax:** TDS, TDS forms-24Q, 26Q,27Q, due dates of TDs payment and returns submission, filing of TDS, TDS Certificates, TCS; forms-27EQ Advance Payment of Tax; due dates of payments of advance tax, Interest; Penalties and Prosecution.

**(b) Tax Recovery and Settlement Process under Income Tax:** Appeals and Revision; Collection and Recovery of Tax; Refund of Tax; Settlement of Cases.

**Unit III: Returns, Payment of Tax and Refund under GST:** Returns; process of filing returns, types of returns, due dates of different returns, Payment of Tax, Interest, TDS; Assessment; Refund of Tax; Penalties and Prosecution.

**Unit IV: Tax Recovery and Settlement Process under GST:** Recovery of Tax; Inspection, Search, Seizure and Arrest; Appeals and Revision; Advance Ruling.

**Unit V: Customs Duty Procedures:** Nature and basics features of customs duty, charges of Custom duty, Exclusive Economic Zone and High Sea, Valuation under the Customs Act; Importation, Exportation and transport of Goods, Warehousing, Demands and Appeals, Refund, Duty Drawback.

**Suggested Readings:**

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. V. S. Datey, *Indirect Taxes*, Taxmann.
5. V. S. Datey, *Workbook on Indirect Taxes*, Taxmann.
6. VineetSodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
7. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
8. Singhania, Vinod K. and KapilSinghania, *TDS on CD*, Taxmann Publications Pvt. Ltd.,

### Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

### Assessment Methods

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-V**  
**Course Name: Income Tax Return Filing**  
**Course Code: BCOMPDSE509**  
**Course Type-Practical (0-2-8)**  
**(For Taxation Specialization)**

**Duration: 2Hrs.**

**Marks: 50(30+20)**

**Credits: 6**

### **Course Objective**

The aim of this course is to help students become familiar income tax return filing and build confidence in them that income tax return filing is 'learnable'. The course also helps the learners become aware of income tax returns, its dependence on rules of income tax department. This course will be offered under six headings as given below:

### **Course Learning Outcomes**

Some of the course learning outcomes that learners of this course are required to demonstrate runs thus:

CO1: Identify deviant use of income tax portal of government of India

CO2: Filing of Income Tax Returns

CO3: Recognize their own ability to improve their own competence in the field of Taxation

CO4: Understand the process of E-filing of Income Tax Returns

CO5: Tax Planning ability

### **Course Contents**

**Unit-I: Registration:** Overview of Income Tax Portal, <https://www.incometaxindiaefiling.gov.in/>, Registration in Income Tax Portal, Changes of Login Password, Upgradation of Taxpayer Information, Login in Income Tax Portal.

**Unit-II: (a) Submission of Income Tax Return for Salary Employee:** Online Submission of Income Tax Return for Salary Employee, View from 26AS, ITR-1, Gross Total Income, Deductions, Tax Liability, Income Tax Calculator, Interest Calculation U/S 234A, 234B, and 234C, Upload Return, E-verification, Aadhar Based Verification, E-verification through Bank Account, E-verification through Demat Account, View E-file Returns,

**(b) Online Submission of 10E:** Relief for Arrear and Advance Salary- Relief U/S 89(1), Calculation of Tax Relief, Online Submission of Return of Form 10E

**Unit-III: Submission of Income Tax Return for Businessmen:** Online Submission of Income Tax Return for Businessmen, View from 26AS, ITR-4, Presumptive Assessment, Gross Total Income, Preparation of Balance Sheet, Deductions, Tax Liability, Upload Return, E-verification, View E-file Returns.

**Unit-IV: Revision of Income Tax Returns:** Reasons of Revision, Due Date of Revision, Online Submission of Revised ITR-1, Online Submission of Revised of ITR-IV, ITR-6, Verification of Revised Return.

**Unit-V: E-Payment of Tax:** Viewing TDS, Online Payment of Tax, Challan NO/ITNS 280, ITNS 281,

Direct Payment of Tax through Net Banking

### Teaching Learning Process

Practical Session using internet and the Portal of Income Tax Department of India, income tax calculator. Interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

### Assessment Methods:

- (c) Internal Assessment: 30 Marks: Internship for 15 days may be arranged with any CA or Law Firm. Project may be written on this internship.  
 (d) External Assessment: 20 Marks (Experts from other colleges or University)

### Assessment Methods:

	Marks			Examiner
Project Note Book	i. Lab Note Book: 05 Marks	30 Marks		Internal
	ii. Viva : 10 Marks			
	iii. Experiment: 15 Marks			
Practical	i. Experiment: 15 Marks	20 Marks		External
	ii. Viva : 05 Marks			

- Software: Singhanian, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
- Software: "Excel Utility", [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)



**B.Com. (Programme) Semester-V**  
**Course Name: Principles of Micro Economics**  
**Course Code: BCOMPGE501**  
**Course Type-Theory (5-1-0)**

**Duration: 2Hrs.****Marks: 50(10+40)****Credits: 6****Course Objective**

To provide the students with knowledge of enriching concepts and variables of macro- economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.

CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.

CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.

CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.

CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

**Course Contents****Unit 1: Basics of Demand and Supply**

The concept of demand and demand function; Derivation of Individual demand curve and Market demand curve; Shifting of the demand curve; The supply function and the supply curve; Derivation of individual supply curve and market supply curve; Shifting of the supply curve; Determination of equilibrium price.

**Unit 2: Theory of Consumer Behaviour**

Cardinal analysis; Law of diminishing marginal utility; consumer surplus Ordinal approach; Indifference curve analysis; Budget line; Consumer Equilibrium; Income consumption curve and Price consumption curve; Hicksian decomposition of price effect into substitution effect and income effect; Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand; Measurement of various elasticities of demand; Distinction between slope of a demand curve and the elasticity of demand; Elasticity of supply.

**Unit 3: Theory of Production and Costs**

Total Cost, Average Cost, Marginal Cost, Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their

definition, nature, shape and relationship; Isoquants and iso-cost lines – Concepts and their properties; Choice of best input combinations. Empirical production functions - their properties and estimation; Empirical estimation of cost functions.

#### **Unit 4: Market Structure**

Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand; Perfect Competition-Short run and long run equilibrium; Supply curve in the short run; Monopoly – Short run and long run equilibrium; Concept of Price discrimination. Monopolistic competition, Oligopoly Market and Duopoly Market.

#### **Unit 5: Factor Price Determination**

Theory of Wage Determination; Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate.

#### **Suggested Readings:**

1. Samuelson, P.A. and Nordhus, W.D., Economics. Tata Mc- Graw Hill Publication Co. Ltd.
2. Koutsoyiannis, A.: Modern Micro Economics, Macmillan.
3. Damodoran, S: Managerial Economics, Oxford University Press, New Delhi.
4. Salvatore, D.: Managerial Economics, Tata McGraw Hill.
5. Stonier and Hague (1953) "A Textbook of Economic Theory". Longmans.
6. Branson, W., Macro economic Theory and Policy, Harper International.
7. Ahuja, H.L., Macroeconomics: Theory and Policy, S. Chand Publishing,

#### **Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

#### **Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-V**  
**Course Name: Entrepreneurship Development**  
**Course Code: BCOMPSE501**  
**Course Type-Theory (5-1-0)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

To inculcate the spirit of entrepreneurship among the learners so as to ensure their entrepreneurial desire resulting into creation of a new venture.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: understand social support system for gaining strength towards entrepreneurial preferences. CO4: understand entrepreneurial process for initiating new venture creation.

CO5: understand various dimensions of managing a business enterprise once it is formed.

**Course Contents**

**Unit I: Introduction**

Entrepreneurship: concept, functions, need and importance; Entrepreneurial history in Indian Society; Determinants of entrepreneurship, creative responses to social challenges; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship.

**Unit II: Individual and Entrepreneurship**

Entrepreneurial myth, motivation for entrepreneurship, Entrepreneurial skills and competencies, entrepreneurial values and attitude; Entrepreneurial risk propensity and ability to cope; Entrepreneurship in Indian scenario - Entrepreneurial mindset in the contemporary business scenario, family business and entrepreneurship vis-à-vis first generation entrepreneurs (Nascent Entrepreneurship).

**Unit III: Entrepreneurial Sustainability**

Social support system for entrepreneurship, public and private system of stimulation; Availability of finance, marketing, technological and managerial support systems; Role of industries association; Entrepreneurs' self-help group, trade and industry associations; Existence of business incubators; Availability of venture capital and angel investors support system; Private equity funds; Startup Action Plan; Make in India initiative.

**Unit IV: Entrepreneurial Process**

Opportunity sensing and identification process (cases to be discussed on how business ideas are perceived); Generation of business ideas, feasibility analysis of business ideas, preparation of a business plan (practical work on devising of a plan is to be assigned to the students) in the form of a project report on specific business proposal; Project appraisal and its techniques.

**Unit V: Managerial Aspects of Business**

(a) Managing finance, understanding of capital-mix; Management of human resources of a new enterprise; Adopting a marketing strategy for sustaining new venture; Managing assets (cash management), relationship management; Managing family business; Understanding cost management.

(b) New Business Idea Development and Proposal Writing (For Internal Examination)

**Suggested Readings:**

1. Brandt, S. C. *Entrepreneurship : The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
2. Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
3. Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
4. Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
5. Roy, R. (2011). *Entrepreneurship*. Oxford University Press.
6. Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.
7. Vasper, K. H. *New Venture Strategies*. New Jersey: Prentice-Hall.

Note: Latest edition of readings may be used

**Teaching Learning Process**

Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote entrepreneurial propensity among the students. Presentation of New Business Ideas, Group Discussion, Panel Discussion may be arranged.

**Assessment Methods**

**Internal Examination (10 Marks):** New Business Plan Preparation and Presentation, Class tests/Assignments, Class participation

**External Examination (40 Marks):** End-semester Examination

**B.Com. (Program) Semester-VI**  
**Course Name: Advanced Cost Accounting**  
**Course Code: BCOMPDSE601**  
**Course Type-Theory (5-1-0)**  
**(For Accounting Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

### **Course Objective**

The objective of this paper is to help students to learn about advanced issues of cost accounting and to equip the students with tools of decision making in relevant areas.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1.conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.

CO2: Understand the concepts of standard costing and variance analysis and measure relevant deviations.

CO3: understand the concepts and applications of process costing.

CO4: understand the concepts of uniform costing, make inter firm comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.

CO5: understand the concepts and different aspects of cost audit.

### **Course Contents**

#### **Unit I: Process Costing**

Inter process Profit- W-I-P Valuation (Equivalent Production)-Steps in Valuation of Equivalent Production- Joint Product-Co-products, Accounting for Joint Products, By-product-Accounting for By-products, Distinction between Joint Product and By-product,

#### **Unit II:**

(a) **Uniform Costing and inter firm comparison** -Uniform Cost Manual, Benefits of uniforms Costing, Limitations of uniform Costing, Procedures in making Inter firm Comparisons, Problems in Inter firm Comparisons, Presentation of cost information – diagrammatic and graphic presentation. Costing reports – Requisites; steps; types; review.

(b) **Service Costing**- Service Cost Analysis, Service Costing and Output Costing, Transport, Hotel and Hospital, Canteen, Costing of Educational Institutions.

#### **Unit III: Marginal Costing**

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break-even-point, Limiting Factors Analysis (Concept Only), Make or Buy Decisions

#### **Unit IV: Standard Costing and Variance Analysis**

Meaning of standard cost and standard costing; advantages, limitations and applications; Types of Standard, Setting Standards, standard Costing and Activity Based Costing, Standard Cost Card, Variance Analysis – Material Variances-Labour Variances, overheads Variances, Revisions of Variances, Interpretation of Variances.

#### **Unit V: Cost Audit and Cost Control**

Cost Audit-Meaning, Objectives, Important Legal Provisions as to Cost Audit, Cost Audit Reports rules-1996, Techniques of Cost Audit, Cost Audit Programme, Management Audit.

#### **Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

#### **Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com (Program) Semester-VI**  
**Course Name: Auditing**  
**Course Code: BCOMPDSE602**  
**Course Type-Theory (5-1-0)**  
**(For Accounting Specialization)**

**Duration: 2Hrs.**

**Marks: 50(30+20)**

**Credits: 6**

**Course Objective**

To provide knowledge auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

**Course Learning Outcome**

After completing the course, the student shall be able to:

CO1: define auditing, find out the objectives, principles, techniques, advantages and limitations of auditing, classifying auditing, differentiate internal control, internal check, internal audit, vouching and verification

CO2: understand various aspects of audit of companies

CO3: understand the concept of audit report and certificates

CO4: identify the audit process of different institutions

CO5: understand the special areas of audit.

**Course Contents**

**Unit I: Introduction**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques, Advantages and Limitations, Classification of Audit, Audit Planning and Audit Procedures-Relevant documents, Internal Control-Internal Check and Internal Audit: Audit Procedure-Vouching and verification of Assets and Liabilities.

**Unit II: Audit of Companies**

Audit of limited Companies: Company Auditor- Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013, Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserve as per Companies Act. 2013.

**Unit III: Audit Report and Certificates**

Audit Report-Definition, Features, Scope, Value of Auditors Report, Difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act. 2013, True and Fair View.

**Unit IV: Audit of Different Institutions**

Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company.

**Unit V: Special Areas of Audit**

Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit.

**Suggested Readings:**

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning.
2. Aruna Jha, Auditing. Taxmann Publication.
3. A.K. Singh, and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
4. B.K.Maity, Contemporary Auditing, Theory and Its Application, Oriental Book Company Pvt. Ltd.
5. Gangopadhyay & Sengupta, Auditing, Dey Books Concern.
6. J.L.Kundu, Auditing, ABS Publishing House.
7. D.Banerjee, Auditing, Book Syndicate Pvt. Ltd.
8. B.N. Tandon, S. Sudharshan and S. Sundharabahu, A Hand Book of Practical Auditing, S.Chand.
9. R.N.Sengupta, Practical Guide to Auditing, New Central Book Agency Pvt. Ltd.

**Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject auditing. It includes lectures through presentations, expert lectures, case study approach is widely followed, role plays, seminars, tutorials, project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours



**B.Com. (Program) Semester-VI**  
**Course Name: Computerised Accounting**  
**Course Code: BCOMPDSE603**  
**Course Type-Practical (0-2-8)**  
**(For Accounting Specialization)**

**Duration: 2Hrs.**

**Marks: 50(30+20)**

**Credits: 6**

### **Course Objective**

The objective of this paper is to help students to acquire conceptual and practical knowledge about computerized accounting and its application in relevant areas.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: know the basics of ERP and its application.

CO2: Understand the concepts and applications of computerized inventory management.

CO3: understand different aspects of recording day to day transactions in ERP.

CO4: understand the process of computerized receivables and payables management.

CO5: understand the concepts of management information system and its applications in ERP.

### **Course Contents**

#### **UNIT I: Maintaining Chart of Accounts in ERP**

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

#### **UNIT II: Maintaining Stock Keeping Units (SKU)**

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports

#### **UNIT III: Recording Day-to-Day Transactions in ERP**

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).

#### **UNIT IV: Accounts Receivable and Payable Management**

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account Stock Category Report-Changing the Financial Year in ERP.

#### **UNIT V: MIS Reports**

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

### Suggested Readings:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media 6. Implementing Tally ERP
6. A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages 9. Tally ERP 9: J.S. Arora, Kalyani Publications.

### Teaching Learning Process

Practical Session using the Computer and ERP Software. Interactive classroom sessions with the help of Power Point presentations, reflective assessment and group discussions to ensure active participation and continuous learning.

### Assessment Methods

**Internal Assessment:** 30 Marks

**External Assessment:** 20 Marks (Experts from other colleges or University)

	Marks		Examiner
Project Note Book	i. Lab Note Book: 05 Marks ii. Viva : 10 Marks iii. Experiment : 15 Marks	30 marks	Internal
Practical	i. Experiment : 15 Marks ii. Viva : 05 Marks	20 marks	External

**B.Com. (Program) Semester-VI**  
**Course Name: Financial Services**  
**Course Code: BCOMPDSE604**  
**Course Type-Theory (5-1-0)**  
**(For Finance Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

The objective of this paper is to help students to acquire conceptual and practical knowledge about financial system

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: Understand the concepts and applications of various financial service.

CO2: comprehend different aspects of pension schemes.

CO3: know the various aspects of fund based and fee based financial services.

CO4: understand the concepts of financial regulators and their functions in financial market.

**Course Contents**

**UNIT-I: Financial Services:** Meaning, classification, scope of financial services, New and innovative financial product and services, Overview of financial intermediaries rendering financial services: Merchant banking, Leasing and hire purchase, venture capital, Factoring and Forfaiting, Credit rating.

**Unit II: Fund-based financial services:** Hire Purchase Finance - meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India ; Factoring - meaning, mechanism, types of factoring agreements; advantages and disadvantages of factoring; factoring v/s bill discounting; factoring in India; Forfaiting - meaning, mechanism; factoring v/s forfeiting; Lease Financing - Meaning, definition and types of lease agreements; advantages and disadvantages from the point of view of lessor and lessee; purchase v/s leasing, borrowing v/s leasing; lease finance in India; Venture Capital Financing – meaning, importance/need, scope of venture capital finance; venture capital v/s angel investors; Venture capital in India.

**Unit III: Fee-based financial services:** Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant bankers by SEBI. Credit Rating – meaning, functions of credit rating, Importance of credit rating; Benefits of credit rating, Benefits to rated companies, Credit rating process, credit rating agencies in India including Small & Medium Enterprises Rating Agency (SMERA), rating methodology.

**UNIT-IV: Pension System**-Pension-Meaning-features-Government Pension System-National Pension System (NPS)-Tier-I, Features- Benefits- Tier-II- Features- Benefits- Atal Pension Yojana-Features- Private Pension Schemes- Benefits- Market Players

**UNIT-V: Financial Regulators**-Meaning of Regulators, Functions, Importance, SEBI, RBI, PFRDA, IRDA, Ministry of Corporate Affairs (MCA), Grievance Redressal-Insurance, Banking, Stock and Mutual Fund, Pension Fund

**Suggested Readings:**

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
2. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi
4. Khan and Jain, Financial Services, Tata McGraw Hill
5. Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
6. Annual Reports of Major Financial Institutions in India.

**Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-VI**  
**Course Name: Investment Analysis**  
**Course Code: BCOMPDSE605**  
**Course Type-Theory (5-1-0)**  
**(For Finance Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: explain investment environment and concept of return & risk. CO2: understand bond valuation & role of credit rating agencies.

CO3: examine equity approaches.

CO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

CO5: evaluate investors protection framework

**Course Contents:**

**Unit I: Basics of risk and return:** concept of returns, systematic risk, price risk, interest rate risk, default risk. Unsystematic risk and non-risk factors that influence yields. Fundamental analysis: EIC framework; Economic analysis: Leading lagging and coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, Strength Weakness Opportunity Threat (SWOT) analysis, financial analysis of an industry; Company analysis.

**Unit II: Share valuation:** Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes.

**Unit III: Portfolio analysis:** portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

**Unit IV: Capital asset pricing model (CAPM):** Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Mutual

Funds: Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds.

**Unit-V: (a) Approaches to Equity Analysis-** Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares using Dividend Discount model and P/E ratio model, **(b) Financial Derivatives-** Forwards, Future & Options (Concept Only)

### **Suggested Readings:**

1. Fischer, D.E. and Jordan, R.J. Security Analysis and Portfolio Management. Pearson Education
2. Prasanna Chandra. Investment Analysis and Portfolio Management. Tata McGraw Hill Education Private Limited

### **Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

### **Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-VI**  
**Course Name: Capital Market Operation**  
**Course Code: BCOMPDSE606**  
**Course Type-Practical (0-2-8)**  
**(For Finance Specialization)**

**Duration: 2Hrs.****Marks: 50(30+20)****Credits: 6****Course Objective**

To equip students with the basic skills required to operate in stock market.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: learn the basics of investing in stock market, the investment environment as well as risk & return

CO2: analyze different investment strategies

CO3: analyze different aspects of investment in bond

CO4: learn the process of derivatives trading in India

CO5: learn investment process in mutual fund and NPS

**Unit-I: Basic of Stock Trading**-Share Market Trading, Demat Account, Trading Account, NSE, BSE, SENSEX, NIFTY, Market Pre-Opening Session, Market Time, Large Cap, Mid Cap, Small Cap, Bid Price, Ask Price, Placing Order, Cancel Order, Order Status, Trade Summary, Margin Trading, Delivery Trading, Stop Loss

**Unit-II: Introduction to Investment Strategies & Analysis** - Qualitative vs. quantitative analysis, technical vs. fundamental analysis, value vs. growth investing, ratio analysis, CAN SLIM system, Introduction to stock chart terminology / concepts: trends, channels, support and resistance, volume, using technical analysis (stock charts) for buy, using technical analysis (stock charts) for sell decisions: market tops, climax tops, churning, support breakdown

**Unit-III: Bond Market Investment**- Government Securities, Public sector bonds and corporate bonds, Open market operations, Security Trading Corporation of India, Primary dealers in Government securities Bonds- Valuation of bonds: - Determinants of the value of bonds - Yield to maturity - Interest rate risk - Determinants of Interest Rate Risk

**Unit-IV: Derivative Trading**-(a)Stock- Futures, Option Trading,  
 (b)Commodities Trading: Commodities Exchanges, MCX, Crude oil & Base Metal Derivatives,

**Unit-V: Investment in Mutual Fund and National Pension Scheme**-(a) Mutual Fund: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset *Value*. Account Opening, Online Account Opening, SIP, Online Contribution,  
 (b) **National Pension Scheme**- Account Opening, Online Account Opening, SIP, Online Contribution, Tier-I, Tier-II, Redemption

**Suggested Readings:**

1. Investopedia. "Stock-Picking Strategies" (2nd half) Extra Reading: Investopedia. "Introduction to Valuation"
2. Investopedia. "CAN SLIM Summary"
3. Investopedia. "Introduction to Technical Analysis" Investopedia. "Trading on Resistance & Support"

4. Investor's Business Daily. "Stock Charts I" Investor's Business Daily. "Stock Charts II"
5. Investor's Business Daily. "Selling Stocks for Profit" Investor's Business Daily. "Key Selling Indicators"

### Teaching Learning Process

Live session using NSE and BSE portal and any open source software of stock trading. Internship may be done with any stock broking house or class arranged by BSE can be used for the same. Interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

### Assessment Methods

- (a) Internal Assessment: 30 Marks: Internship for 15 days may be arranged with any stock or mutual broking firm. Project may be written on this internship.
- (b) External Assessment: 20 Marks (Experts from other colleges or University)

	Marks			Examiner
Project Note Book	i. Lab Note Book: 05 Marks ii. Viva : 10 Marks iii. Experiment: 15 Marks	30 marks		Internal
Practical	i. Experiment: 15 Marks ii. Viva : 05 Marks	20 marks		External



**B.Com. (Program) Semester-VI**  
**Course Name: Assessment of Corporate Bodies**  
**Course Code: BCOMPDSE607**  
**Course Type-Theory (5-1-0)**  
**(For Taxation Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

### **Course Objective**

The objective of this paper is to help students to acquire conceptual and practical knowledge about tax assessment procedure of corporate bodies.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1. understand different aspects of company assessee.

CO2: compute taxable income of companies and relevant tax provisions related to it.

CO3: know available deductions and set off provisions related to corporate assessee.

CO4: know the provisions of capital gains relevant to corporate assessee.

CO5: know the provisions of income from other sources and special provisions related to FTZ, SEZ and EOU.

### **Course Contents**

**Unit 1: Introduction to Company Assessee:** Meaning of companies under income tax; Various form of Companies under income tax; Indian company, Domestic company, Foreign company, Difference between Domestic company & Indian Company, why every domestic company is not considered as Indian company? Previous Year and Assessment Year for companies; Previous Year & assessment year for newly set up companies, Residential Status and incidence of Tax of Companies.

**Unit 2: Taxable income of Companies:** Computation of taxable income of Companies; Provision of Minimum Alternate Tax; Computation of corporate tax liability; Tax rate and surcharge rate applicable for company Assessee (for both Indian companies & Foreign companies).

**Unit 3: Deductions and Set off Provisions:** Deductions available to corporate assessee. Clubbing of income in case of companies Assessee; Rules & restrictions for clubbing of income and set off of losses for company assessee, Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Tax Credit; Tax on distributed profits of domestic companies.

**Unit 4: Provisions of Capital Gains:** Capital Gain on compulsory acquisition of land and buildings forming part of industrial undertakings; Capital Gain on transfer of assets in cases of shifting of industrial undertaking from urban area to any special economic zone, Insurance claim for companies as per capital gain head, Compulsory acquisition by government.

**Unit 5:( a) Provisions of Income from Other Sources:** Deemed Dividend; Shares of Closely held companies received by closely held companies without any consideration or for inadequate consideration; Share issued for a consideration more than face value.

**(b) Special Provisions:** Special Provisions in respect of newly established undertakings in Free Trade Zone,

Special Economic Zones and 100% Export Oriented Undertakings with deduction U/ S 10 AA, deduction U/ S 10 AA for first five years , next five years & thereafter.

### **Suggested Readings:**

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
5. Singhania, Vinod K. and KapilSinghania, *TDS on CD*, Taxmann Publications Pvt. Ltd.,

### **Teaching Learning Process**

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

### **Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com (Program) Semester-VI**  
**Course Name: Tax Authority and Jurisdiction**  
**Course Code: BCOMPDSE608**  
**Course Type-Theory (5-1-0)**  
**(For Taxation Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

The objective of this paper is to help students to acquire conceptual knowledge about different tax authorities and their jurisdiction.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: know about different income tax authorities and their appointment procedures.

CO2: understand the jurisdiction of income tax authorities.

CO3: know about powers of income tax authorities.

CO4: understand the process appointment, control and jurisdiction of GST authority.

CO5: know the powers of GST authority and understand different aspects of GST audit.

**Course Contents**

**Unit: 1 Appointment and Control of Income Tax Authorities:** Classes of Income tax authorities, Assessing Officer, Central Board of Direct Taxes, and Appointment of Income tax authorities.

**Unit 2: Jurisdiction of Income Tax Authorities:** Jurisdiction of Income tax authorities, Jurisdiction of Assessing Officer and power to transfer cases from one Assessing Officer to another.

**Unit 3: Power of Income Tax Authority:** Power of discovery, production of evidence etc., power of search and seizure, power to call for information, power of survey, power to collect certain information and power to inspect registers of companies.

**Unit 4: Appointment, Control and Jurisdiction of Goods and Service Tax Authority:** Classes of officers under the CGST Act, Classes of officers under the SGST Act, Appointment of officers under the CGST Act, Appointment of officers under the SGST Act, Powers of officers under the CGST Act, Powers of officers under the SGST Act, Powers of SGST/CGST officers under the Act

**Unit 5 (a) Power of Goods and Service Tax Authority:** Power of inspection, power of search and seizure, power of inspection of goods in movement, power of arrest, power to summon persons to give evidence and produce documents, power to access to business premises, Officers required to assist CGST/SGST officers, GST Council-Composition, Functions, Powers

**(b) Audit under Goods and Service Tax:** Audit by tax authorities, Special audit, and Power of CAG to call for information for audit.

**Suggested Readings:**

1. V.K.Singhania and K. Singhania, *Direct Taxes*, Taxmann Publications

2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. V. S. Datey, *Indirect Taxes*, Taxmann.
5. Vineet Sodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
6. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
7. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, Aadhya Prakashan

### Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

### Assessment Methods

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours

**B.Com. (Program) Semester-VI**  
**Course Name: Goods and Services Tax Return Filing**  
**Course Code: BCOMPDSE609**  
**Course Type-Theory (0-2-8)**  
**(For Taxation Specialization)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

To equip students with the basic skills required to filing Online GST Returns.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: learn the basics of GST Registration

CO2: learn the submission process of Monthly GST Returns

CO3: learns the submission process of Outward Supply

CO4: learns e-payment of GST

CO5: learns generations of E-waybills and annual returns

**Course Contents:**

**Unit-I: Registration:** Overview of GST Portal, www.gst.gov.in, Registration in GST Portal, Changes of Login Password, Upgradation of Taxpayer Information, Login in GST Portal

**Unit-II: Submission of Monthly Return**

**(a)GSTR3B:** Online Submission of GSTR3B, Logging in GST Portal, Taxable Supply, Inter-State Supply, Supply under Reverse Charge Mechanism, Input Tax Credit, save daft, Download, View, Submit, File, Electronic Verification

**(b)Submission of GSTR1:** Online Submission of GSTR1, Logging in GST Portal, B2B Supply, B2C Supply, Debit Note, Credit Note, Amendment of B2B Supply, B2C Supply, Debit Notes, Credit Note, Inter-State Supply, Supply under Reverse Charge Mechanism, Save daft, Download, View, Submit, File, Electronic Verification

**Unit-III: Return for Composite Delear-GSTR-4 and TDS Return-GSTR-7:** (a)Online Submission of GSTR-4, Basic details, inward supply, outward supply, tax liability, payment of tax, interest, late fee, GST CMP-08,

(b)GSTR-7, Details of TDS, Amendment of TDS, Payment of TDS and other liabilities,

**Unit-IV: E-Payment of GST:** Viewing TDS, Online Payment of GST, Challan Creation, Payment, Over the Counter, Online Payment-NEFT, RTGS, Net banking, upgrading payment in GST portal

**Unit-V: E-Waybills and Annual Return**

**(a) E-Waybills:** Registration for E-Waybills, Generation of E-waybills,

**(b) Annual Return:** Annual Returns, Annual Return without audit, Due date of Filing Annual Return,

Element of Annual Return, Reconciliation of Annual Return

### Teaching Learning Process

Interactive classroom sessions with the help of GST portal and Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. Internship can be arranged with any Firms

### Assessment Methods

- (a) Internal Assessment: 30 Marks: Internship for 15 days may be arranged with any CA or Law Firm. Project may be written on this internship.  
 (b) External Assessment: 20 Marks (Experts from other colleges or University)

	Marks			Examiner
Project Note Book	i. Lab Note Book: 05 Marks	30 marks		Internal
	ii. Viva : 10 Marks			
	iii. Experiment: 15 Marks			
Practical	i. Experiment: 15 Marks	20 marks		External
	ii. Viva : 05 Marks			

- Software: Singhanian, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
- Software: "Excel Utility", [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**B.Com. (Program) Semester-VI**  
**Course Name: Indian Economy**  
**Course Code: BCOMPGE601**  
**Course Type-Theory (5-1-0)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

To provide a background knowledge of Indian economy and to aware the students about the path of development that Indian economy travelled through.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basic features of Indian Economy

CO2: Understand different issues of Indian agricultural sector and food security system prevailing in the country

CO3: Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country

CO4: conceptualize Indian Financial sector and address global issues related to economic development of the country

CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.

**Course Contents**

**Unit I: Basic Features of the Indian Economy**

Features of Indian economy as a developing economy, composition of National Income, occupational Structure, trend of per capita income in India, trends of pattern of population growth, Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures, Human Development; Environmental concerns, Basic Issues in Economic Development, Concept and Measures of Development and Underdevelopment;

**Unit II: Agriculture**

Characteristics of Indian agriculture, roles of agriculture on Indian economy, Causes of low productivity, Problems of Indian agriculture Impact of Land reforms and Green Revolution on Indian economy, PDS, Food Security.

**Unit III: Industry**

Public Sector – Role, Performance and reforms; New Industrial Policy, Public Sector Vs Private sector; Small scale sector, cottage and MSME-importance and problems, Role of foreign capital.

**Unit IV: Financial Sector**

Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility., foreign trade and BOP; Globalization- GATT, IMF, *IBRD*.

**Unit V: Five Year Planning**

Objectives, achievements and failures-evolution of the objectives of economic planning, Primary overview of NITI Ayog.

**Suggested Readings:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. IC Dhingra, Indian Economics, Sultan Chand & Sons.
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2. 5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
5. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
6. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2.OUP.
7. Khanna, Sushil. Financial Reforms and Industrial Sector in India. EPW, Vol. 34. No. 45.
8. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
9. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.
10. Fernando, A.C, Indian Economy, Pearson.
11. Prakash, B.A, The Indian Economy Since 1991, Pearson.

**Teaching Learning Process**

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**Assessment Methods**

**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours



**B.Com. (Program) Semester-VI**  
**Course Name: Personal Selling and Salesmanship**  
**Course Code: BCOMPSE601**  
**Course Type-Theory (5-1-0)**

**Duration: 2Hrs.**

**Marks: 50(10+40)**

**Credits: 6**

**Course Objective**

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basic of personal selling

CO2: Understand different issues of buying motives

CO3: Address the issues of Selling process

CO4: conceptualize about sales report

CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.

**Course Contents**

**Unit I: Introduction to Personal Selling**

Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

**Unit II Buying Motives**

Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling

**Unit III: Selling Process**

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, follow up and Dealing customer concerns and complaints.

**Unit IV: Sales Planning and Control**

Theories of Selling - Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches. Sales Forecasting, Sales Budget, Sales Territories, Sales quota, Ethical aspects of Selling.

**Unit V: Sales Reports**

Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

**Suggested Readings:**

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

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Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

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**Internal Examination (10 Marks):** Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

**External Examination (40 Marks):** End Semester Written Examination, Duration 2 Hours